

**General Assembly**

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Financing of the United Nations Observer Mission in Liberia**Financing of the United Nations Observer Mission in Liberia****Report of the Advisory Committee on Administrative and Budgetary Questions**

1. The Advisory Committee on Administrative and Budgetary Questions has considered the reports of the Secretary-General on the financial performance of the United Nations Observer Mission in Liberia (UNOMIL) for the period from 1 July 1996 to 30 June 1997 (A/52/401/Add.1) and from 1 July 1997 to 30 June 1998 (A/53/802). The Advisory Committee also had before it the report of the Secretary-General on the final disposition of the assets of UNOMIL (A/52/401/Add.2). During its consideration of the reports, the Committee met with representatives of the Secretary-General, who provided additional information.

Financial performance report for the period from 1 July 1996 to 30 June 1997

2. As indicated in paragraphs 4–7 of and annex I to document A/52/401/Add.1, total expenditure for the period from 1 July 1996 to 30 June 1997 amounted to \$26,084,900 gross (\$25,281,400 net), compared with the adjusted amount of the appropriation of \$28,641,200 gross (\$27,497,900 net) for the same period. The resulting encumbered balance amounts to \$2,556,300 gross (\$2,216,500 net).

3. The unencumbered balance of \$2,556,300 gross (\$2,216,500 net) was attributable to the delayed deployment of civilian personnel, fewer rotation of military observers and a substantial portion of the Mission's equipment requirements being obtained through transfers from the United Nations Logistics Base at Brindisi. This was offset in part by the recording of prior period expenditure amounting to \$415,445 in the current reporting period.

4. The Advisory Committee was informed that total unliquidated obligations for the period 1 July 1996 to 30 June 1997 amounted to \$1.8 million as at 31 December 1998.

5. Paragraph 8 of the report of the Secretary-General (A/52/401/Add.1) contains a proposal to credit Member States the unencumbered balance of \$2,556,300 gross (\$2,216,500 net) for the period from 1 July 1996 to 30 June 1997. The Advisory Committee



recommends that the unencumbered balance be credited to Member States in a manner to be determined by the General Assembly.

Financial performance report for the period from 1 July 1997 to 30 June 1998

6. As indicated in paragraph 15 and table 2 of the report of the Secretary-General (A/53/802), total expenditure for the period from 1 July 1997 to 30 June 1998 amounted to \$10,027,600 gross (\$9,514,600 net), compared with an appropriation of \$12,226,700 gross (\$11,667,900 net) for the same period. The resulting unencumbered balance amounts to \$2,199,100 gross (\$2,153,300 net).

7. The unencumbered balance of \$2,199,100 gross (\$2,153,300 net) resulted primarily from accelerated repatriation of military personnel and reduced requirements for air operations, as well as the fact that staffing and non-staff resources earmarked for the support of the run-off presidential elections were not utilized. The savings were realized under the following objects of expenditure: Military personnel (\$6,400); civilian personnel (\$1,611,500), consisting of international and local staff (\$245,100), United Nations Volunteers (\$477,300) and civilian electoral observers (\$889,100); and operational costs (\$535,400) including air operations (\$337,000).

8. The Advisory Committee was informed that total unliquidated obligations for the period from 1 July 1997 to 30 June 1998 amounted to \$1.3 million as at 31 December 1998. While the total amount assessed on Member States was \$115.1 million, total payments as at 31 December 1998 amounted to \$109.1 million, leaving an outstanding amount of \$6.0 million.

9. With regard to death and disability, the Advisory Committee was informed that a total amount of \$412,500 has been retained in the Mission's accounts in unliquidated obligations for death and disability.

10. The Advisory Committee understands that a final performance report for UNOMIL, covering the period from its inception on 22 September 1993 to 30 June 1998, will be submitted to the General Assembly at its fifty-fourth session.

11. The actions to be taken by the General Assembly in connection with the financing of UNOMIL are indicated in paragraph 18 of the report of the Secretary-General (A/53/802). In this regard, the Advisory Committee was informed that the amount of \$3,841,125 gross (\$3,705,325 net) to be assessed for the period from 1 July 1997 to 30 June 1998¹ would be offset by credits to Member States in respect of the 1996–1997 and 1997–1998 financial periods totalling \$4,755,400 gross (\$4,369,800 net).² As a result, Member States would receive net credits in the amount of \$914,275 gross (\$664,475 net), with no additional assessment levied on them and with the full assessed amount recorded in the Observer Mission's accounts. The Advisory Committee recommends approval of the actions proposed by the Secretary-General in paragraph 18 of his report.

Final disposition of assets

12. Paragraph 4 of document A/52/401/Add.2 outlines the proposals of the Secretary-General contained in his report (A/48/945 and Corr.1) and the recommendations of the Advisory Committee contained in its report (A/49/664/Add.1) to guide the disposition of assets of peacekeeping operations which were endorsed by the General Assembly in section VII of its resolution 49/233 A of 23 December 1994.

13. As indicated in paragraph 5 of document A/52/401/Add.2, the total inventory value of all UNOMIL assets based on inventory records as at 15 February 1998 amounted to

\$14,581,800, categorized under vehicular equipment (\$6,278,000), prefabricated buildings (\$41,600), communication equipment (\$3,928,200), generators (\$991,900), electronic data-processing equipment (\$1,321,400), furniture and fixture (\$318,000) photocopiers (\$175,100), facsimiles (\$58,300), water-purification equipment (\$126,400), containers (\$270,400) and miscellaneous equipment (\$1,072,500).

14. The disposition of UNOMIL assets is summarized in annex I and detailed in annexes II to IV of the Secretary-General's report (A/52/401/Add.2). The Advisory Committee finds that UNOMIL assets have been disposed of in accordance with the principles and policies mentioned in paragraph 12 above (with regard to assets transferred to the United Nations Logistics Base at Brindisi and other missions, see annex below). In connection with delegation of authority to peacekeeping missions in property survey matters, the Advisory Committee was informed that with a view to expediting administrative work involved in the disposition of its assets, the Observer Mission was granted an increased threshold range of \$5,000 to \$25,000 in the second half of 1997.

15. The Advisory Committee recommends that the General Assembly take note of the report on the final disposition of assets of UNOMIL.

Notes

¹ In addition to the amount of \$5,111,775 gross (\$4,729,575 net) previously apportioned in General Assembly resolution 51/3 C of 13 June 1997 for the same period.

² Unencumbered balances from appropriations and assessments pertaining to the 1996-1997 (\$4,601,200 gross (\$4,238,000 net)) and 1997-1998 (\$154,200 gross (\$131,800 net)) financial periods (see paragraph 18 (b), and (c) (i) and (ii) of A/53/802).

Annex

United Nations Observer Mission in Liberia (UNOMIL): assets transferred to the United Nations Logistics Base at Brindisi (UNLB) and other missions

(United States dollars)

	Disposition of assets report (A/52/401/Add.2)		Based on receipt and inspection reports submitted from receiving missions as at 11 March 1999
	Number of items	Value	Value
MINURSO	468	834 300.00	929 572.73
MONUA	209	1 236 400.00	1 104 100.00
Office of the Special Envoy of the Secretary-General for Sierra Leone (temporarily relocated to Guinea)	15	41 200.00	*
UNDOF	15	33 800.00	25 540.00
UNFICYP	10	18 700.00	18 700.00
UNLB	1 546	3 368 400.00	3 029 785.91
UNOL	342	723 500.00	726 400.00
UNMIBH	8	1 400.00	*
UNMOT	52	59 700.00	*
UNOHCI	1	100.00	100.00
UNSMA	1	200.00	200.00
UNTAES	2	200.00	*
UNTSO	5	1 700.00	*
UNOB	1	200.00	200.00
UNIFIL	1	700.00	*
Office of the Special Envoy of the Secretary-General in Freetown, Sierra Leone	35	101 700.00	*
UNMOGIP	9	19 500.00	19 500.00
UNAMIR	3	11 600.00	*
UNOMIG	29	60 500.00	*
UNDP	21	8 800.00	*
UNHQ	54	81 000.00	75 900.00
Total	2 827	6 603 600.00	5 929 998.64

* Receipt and inspection reports outstanding.